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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

November 24, 2008

Dr. David Laslo, Associate Director
The Curators of the University of Missouri St. Louis
8001 Natural Bridge Rd.
St. Louis, MO 63121-4499

RE: Review of University of Missouri St Louis, Workforce Investment Act (WIA) Program and Temporary Assistance for Needy Families (TANF) Contracts #104-08, #229-07, #411-08, #416-08 and #412-07; CFDA #17.258, #93.558, #17.259 and #17.260 (Project #2008-SLATE 14)

Dear Dr. Laslo:

Enclosed is a report of the fiscal monitoring review of the Curators of University of Missouri St. Louis, WIA, for the period April 1, 2007 through December 31, 2007. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Curators of University of Missouri St. Louis. Our fieldwork was completed on May 8, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Michael K. Holmes, Executive Director, SLATE
Kim Neske, Fiscal Manager, SLATE



CITY OF ST. LOUIS

***ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
THE CURATORS OF THE UNIVERSITY OF MISSOURI ST. LOUIS***

***CONTRACTS #104-08, #229-07, #411-08, #416-08 AND #412-07
WIA AND TANF
CFDA #17.258, #93.558, #17.259 AND #17.260***

FISCAL MONITORING REVIEW

APRIL 1, 2007 THROUGH DECEMBER 31, 2007

PROJECT #2008-SLATE14

DATE ISSUED: NOVEMBER 24, 2008

***Prepared by:
The Internal Audit Section***



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
THE CURATORS OF THE UNIVERSITY OF MISSOURI ST. LOUIS
FISCAL MONITORING REVIEW
APRIL 1, 2007 THROUGH DECEMBER 31, 2007

INTRODUCTION

Background

Contract Name: The Curators of the University of Missouri St. Louis

Contract Programs: WIA and TANF

Contract Numbers: 104-08, 229-07, 411-08, 416-08 and 412-07

CFDA Numbers: 17.258, 17.259, 17.260 and 93.558

**Contract Periods
and Amounts:**

July 1, 2007 through June 30, 2008	\$402,002
April 1, through March 31, 2010	\$151,604
July 1, 2007 through June 30, 2008	\$ 20,000
July 1, 2007 through June 30, 2008	\$ 5,789
September 1, 2006 through June 30, 2007	\$ 36,300

These contracts provided funds through the St. Louis Agency on Training and Employment (SLATE) to The Curators of University of Missouri St Louis (Agency) for its Workforce Investment Act Project for its Out-of-School Youth, Adult, and Dislocated Worker and Temporary Assistance for Needy Families Programs. The funds were provided for the Metropolitan Information and Data Analysis Services (MIDAS) group which is responsible for the design, construction and maintenance of the St Louis Workforce Development Information System.

Purpose

The purpose of this fiscal monitoring review was to determine the Agency's compliance with federal (including OMB Circular A-133), state and local SLATE requirements for the period April 1, 2007 through December 31, 2007 and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE, evidence tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Our fieldwork was completed on May 8, 2008.

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
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SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Agency did not fully comply with federal (including OMB Circular A-133), state, and local SLATE requirements.

Status of Prior Observations

There were no observations noted in the Agency's most recent fiscal monitoring report dated May 11, 2007 by the Comptroller's Office, Internal Audit Section.

A-133 Status

The Agency expended over \$264,600,000 in federal funds for the fiscal year ended June 30, 2007. The required A-133 audit was completed on November 5, 2007. The report had an unqualified opinion on the basic financial statements as related to business-type activities, aggregate discretely presented component units, the retirement trust and compliance for major programs. However, the report notes significant deficiencies in internal control in the basic financial statements and over major programs. Deficiencies for the financial statements were not considered material weaknesses.

Summary of Current Observations

There were no observations.